



**CALL FOR PROPOSALS**  
***Informing the IASB Standard Setting Process***  
***IAAER – KPMG Research Opportunities***

The International Association for Accounting Education and Research (IAAER), KPMG LLP and the KPMG Foundation are pleased to invite research proposals under the Informing the IASB Standard Setting Process Research Program. The program supports scholarly research directed at informing the IASB’s decision process on any current agenda item. Up to five research grants will be awarded under this program. As discussed in more detail below, funded projects will be showcased at three events involving representatives from the IASB. The *Journal of International Financial Management and Accounting* has agreed to offer the option of publication; however, research teams may publish their findings in the outlet of their choice. Funding for this program has been provided by KPMG LLP and the KPMG Foundation.

**Program Objective**

The IAAER KPMG Research Program promotes and supports research directed at developing theory and evidence to inform the IASB’s decision process for any current agenda item. Proposals addressing the measurement phase of the conceptual framework, consolidation/derecognition, insurance accounting, revenue recognition, and accounting for employee benefits, including pensions, are especially encouraged. Information on current IASB projects is available on the IASB’s website at [www.iasb.org](http://www.iasb.org).

**Program Funding**

Up to five research projects will be funded. Grants normally will be for \$US 25,000 each. A request for more than \$US 25,000 should be accompanied by a budget justifying the amount. Grants will be paid in three installments and may be applied to cover travel costs associated with attending program events and/or direct costs associated with the research.

IAAER invites proposals from research teams domiciled anywhere in the world. Additionally, proposals are encouraged from research teams whose members are from different regions of the world. All research approaches and paradigms are welcome including modeling, archival, experimental, surveys and field analyses. Funding decisions will be based on the potential of the research to provide valuable input to the IASB and its national standard setting partners. Members of the Proposal Review Committee will review proposals and make preliminary recommendations to the Program Advisory Committee. Final funding decisions will be made by the Program Advisory Committee.

## **Project Deliverables**

Between November 1 and November 15, 2009, contracts will be signed by research teams. Each contract will specify interim milestones, deliverables, and expected delivery dates. Key dates to be agreed to in the contract include:

### **January 28, 2010**

- Research designs and interim results will be presented at a by-invitation one-day IAAER mini-conference in Palm Springs, California, USA. The mini-conference will be held in conjunction with a co-bannered meeting of IAAER and the International Section of the American Accounting Association. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the conference. The first grant installment of \$US 8,000 will be dispersed to each team following the mini-conference.

### **November 2010**

- Research teams will present interim research findings at the IAAER World Congress of Accounting Educators and Researchers in Singapore. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the World Congress. The second grant installment of \$US 8,000 will be dispersed to each team following the World Congress.

### **Spring 2011**

- Final results will be presented at a mini-conference in London held immediately before or after the joint meeting of the IASB and FASB. The final deliverables will focus on highlighting the significance of the findings to standard setters. Representatives of the IASB will be in attendance. Teams will be required to submit final results to the Program Advisory Committee two weeks prior to the workshop. The third grant installment of \$US 9,000 will be dispersed to each team following the mini-conference.

## **Research Proposal Format**

Research proposals should be concise and not exceed 10 pages (1.5 spacing and 12 font). All proposals should be in English. Proposals should contain the following information:

- Clear and concise definitions and description of the:
  1. Research question
  2. Research objectives
  3. Research method to be employed
- Description of the proposed research activities
- References to leading studies on the topic (attach a reference list not exceeding two pages)
- Indication of how the proposed research will inform the IASB decision process for at least one current agenda item.

Each proposal should additionally:

- Designate a Principal Investigator who will have primary contractual responsibility for the research project
- Include a curriculum vitae for each member of the research team

### **Publication of Research Findings**

Research teams may publish their findings in the outlet of their choice. The *Journal of International Financial Management and Accounting* will offer the option of publication.

### **Program Advisory Committee**

Members of the Program Advisory Committee include:

Mary E. Barth  
Joan E. Horngren Professor of Accounting  
Stanford University  
and former IASB Board Member

Katherine Schipper  
Thomas F. Keller Professor of Accounting  
Duke University  
and former FASB Board Member

Holger Erchinger  
KPMG Audit Partner  
Department of Professional Practice

Donna L. Street, Program Coordinator  
Mahrt Chair in Accounting  
University of Dayton  
and President IAAER

### **Submission Deadline**

The proposal submission deadline for the Informing the IASB Standard Setting Process Research Grant Program is **September 30, 2009**. Funding decisions will be announced as soon as the evaluation process is complete, but no later than **October 31, 2009**.

All proposals are to be submitted electronically to the Program Coordinator, at the following email address:

[donna.street@notes.udayton.edu](mailto:donna.street@notes.udayton.edu)

Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.

Questions about the program or proposal process should be directed to Donna Street at [donna.street@notes.udayton.edu](mailto:donna.street@notes.udayton.edu)